

--- “Series of 1883” - **CIGARS** - “Bonded Removal Permit Stamp” - 97 x 15 mm. design ---

By e-mail from Chris Ryan ( January 4th, 2007 )

“The Bonded Removal Permit stamp **RR-21** was introduced in July 1883, following the discontinuation of the red, excise duty warehousing stamps that had previously been affixed to all packages placed in excise bond. Bonding postponed the excise payment until the time at which the goods were released from the warehouse for sale and consumption. Starting in July 1883, this payment was made by the purchase and affixing of excise duty stamps”.

“The initial supply of the permit stamps was lithographed by the Montreal firm of **G. E. Desbarats & Company**. In late-1884, this firm was absorbed by the **Canada Bank Note Engraving & Printing Company**, who continued to produce the stamps until the fiscal year 1886-87. Thereafter, these items were printed by the Ottawa firm of **Mortimer & Company**. The annual reports of Canada’s Auditor General record deliveries of permit stamps by Mortimer as late as the fiscal year 1919-20. In that year 995,000 of the cigar permit stamps were purchased by the Revenue Department. Starting with the fiscal year 1923-24 the reports do not provide sufficient detail to permit identification of the work done by Mortimer for the Department”.

“The function of the permit stamps was to seal what would otherwise be un-stamped packages being transferred in bond from one excise warehouse to another. These stamps were to be cancelled in the same manner as the excise duty stamps. Additional permit stamps were not required for subsequent transfers of already sealed packages. When the sealed packages were eventually released for consumption, excise duty stamps were to be affixed *over* the permit stamp. The permit stamps were not used on imported or exported products”.

“During the period of the permit stamp, removals in bond were allowed only for cigars in boxes of 25 or more, and for large packages of snuff, pressed and fine-cut chewing tobaccos with individual weights of five pounds and up. The bonded transfers occurred for one of two reasons:

- A manufacturer could transfer stock between two of their own excise warehouses, likely in different municipalities.
- The owner of a licensed excise warehouse, who was not also a licensed manufacturer, could buy stocks on which the duty had not yet been paid, transfer the same in bond, and then pay the excise at a later date when the tobacco was released for sale and consumption.

“The removal permit stamps were deleted from excise regulations effective April 1st, 1939. Removals in bond were still allowed, but stamps were no longer required”.

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--- Type I - lithographed in RED ink - imperforate proof - scanned at 100% scale ---



Type I, CIGARS, BONDED REMOVAL, red, imperforate, without control numbering, lithographed by “George Desbarats & Company” on medium weight horizontal mesh wove paper

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**Type I** - has a thin outline around the letters of **CIGARS**, and a rather blurred 'Coat-of-Arms'. The unicorn on the right has a flatten nose, and the wavy background lines are indistinct. The lion's tail, to the left of the crown, appears bulky, and has a downturn at the end.



CIGARS BONDED REMOVAL, red, perf 11, thin dark blue 4 mm. Gothic controls, lithographed by "George Desbarats & Company" on *horizontal* mesh wove paper

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**Type II** - has a heavier outline around the letters of **CIGARS**, plus a crisper 'Coat-of-Arms'. The unicorn on the right has a more pointed nose, and the wavy background lines have changed. The lion's tail, to the left of the crown, appears thin, and has an up-turn at the end.



CIGARS BONDED REMOVAL - red, perf 12, with dark blue 6 mm. Roman control numbers, lithographed by "Mortimer & Company" on horizontal mesh wove paper

It seems that "G. E. Desbarats & Company" produced the perforated 11 **Type I** stamp, using 4 mm. thin blue Gothic control numbers in 1883-84, and the lithograph was subsequently changed by "Mortimer & Company", in 1886-87, to produce the perforated 12 **Type II** using dark blue 6 mm. Roman control numbering. The *coarse roulette* stamp uses the same die as, but the control numbering has been changed to use 4 mm. black Roman figures.

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The catalogue lists the CIGARS Bonded Removal Permit small strips as follows:

**RR-20** - CIGARS, Type I, perforated 11¾, with 6 mm. blue-grey Roman control numbers

**RR-21** - CIGARS, Type I, perforated 11, with 4 mm. dark blue Gothic control numbers

**RR-24** - CIGARS, Type II, perforated 12, with 6 mm. dark blue Roman control numbers

**RR-25** - CIGARS, Type II, *coarse roulette*, with 4½ mm. light black Roman control numbers

**RR-26** - CIGARS, Type II, perforated 11, with 4½ mm. blue Roman control numbers - **WANTED!**

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--- Type I - lithographed by “G. E. Desbarats & Company” ---

--- RR-21 - in RED ink - perf 11, with thin 4 mm. blue Gothic control numbers - scanned at 100% scale ---



★**RR-21** - Type I, CIGARS, red, perf 11, with thin dark blue **4 mm.** Gothic control **78900**, lithographed by “George Desbarats & Company” on horizontal mesh wove paper in 1883-84

<b>78885</b>	RR-21	perforated 11, with thin 4 mm. blue Gothic control numbers
<b>78900★</b>	RR-21	perforated 11, with thin 4 mm. blue Gothic control numbers
<b>78902</b>	RR-21	perforated 11, with thin 4 mm. blue Gothic control numbers
<b>78907</b>	RR-21	perforated 11, with thin 4 mm. blue Gothic control numbers

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--- RR-20 - in RED ink - perf 11¾ - with 6 mm. faint blue Roman control numbers - scanned at 100% scale ---

All of the stamps, bearing the Lee Brandom 5 mm. Roman *light blue* controls, come from 1880-83. I feel that these stamps were prepared for a Philatelic Exhibitions in the 1880's. They *were not a production run*, and should not have been included in the catalogue.



★**RR-20** - Type I, CIGARS, red, perf 11¾, with *faint blue* **6 mm.** Roman control **33754**, on horizontal mesh wove paper - possibly taken from a *Sample Sheet* used for a philatelic exhibition in 1883-84.

<b>33754★</b>	RR-20	Type I, perforated 11¾, with faint 6 mm. blue Roman control numbers
<b>33760</b>	RR-20	Type I, perforated 11¾, with faint 6 mm. blue Roman control numbers
<b>33774</b>	RR-20	Type I, perforated 11¾, with faint 6 mm. blue Roman control numbers

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**RR-24** - CIGARS, Type II, perforated 12, with 6 mm. dark blue Roman control numbers

**RR-25** - CIGARS, Type II, *coarse roulette*, with 4½ mm. light black Roman control numbers

**RR-26** - CIGARS, Type II, perforated 11, with 4½ mm. blue Roman control numbers - **WANTED!**

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--- Type II - lithographed by “Mortimer & Company” after 1887 - perf 12 ---

--- RR-24 - in RED ink - with 6 mm. dark blue Roman control numbers - scanned at 100% scale ---

The ‘Coat-of-Arms’ has been improved, the outline of **CIGARS** and the wavy background lines have been strengthened. These stamps were probably lithographed by “Mortimer & Company” after they assumed the production in the fiscal year 1886-87.



★RR-24 - Type II, CIGARS, red, perf 12, with dark blue 6 mm. Roman control **200769**, lithographed by “Mortimer & Company” on horizontal mesh wove paper

<b>200766</b>	RR-24	Type II, perforated 12, with 6 mm. dark blue Roman controls
<b>200769★</b>	RR-24	Type II, perforated 12, with 6 mm. dark blue Roman controls
<b>200770</b>	RR-24	Type II, perforated 12, with 6 mm. dark blue Roman controls
<b>259845</b>	RR-24	Type II, perforated 12, with 6 mm. dark blue Roman controls

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--- RR-25 - in RED ink - with 4½ mm. faint black Roman control numbers - scanned at 100% scale ---

--- Type II - lithographed by “Mortimer & Company” after 1887 - coarse roulette ---



★RR-25 - Type II, CIGARS, red, *coarse roulette* 6½, with light black 4½ mm. Roman control **312103**, lithographed by “Mortimer & Company” on horizontal mesh wove paper

<b>312103★</b>	RR-25	<i>coarse roulette</i> , with 4½ mm. black Roman control numbers
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--- “Series of 1883” - CIGARS - “Bonded Removal Permit Stamp” - 97 x 15 mm. design ---

--- in RED ink - imperforate proofs - without control numbering - scanned at 100% scale ---

--- Type II - lithographed by “Mortimer & Company” after 1887 ---



★Type II, CIGARS, BONDED REMOVAL, red, an *imperforate* pair without control numbers,  
lithographed by “Mortimer & Company” on heavy horizontal mesh wove paper  
[ is this the Lee Brandom light cardboard plate proof? ]

Note the finger-print background at the right end in the above pair - these two proofs are different - the top copy of the pair shows waves ‘cresting’, while the bottom copy shows waves in a ‘trough’. The background at the left end on the pair is also different.



★Type II, CIGARS, BONDED REMOVAL, red, *imperforate*, without control numbers,  
lithographed by “Mortimer & Company” on heavy horizontal mesh wove paper,  
stamped **CANCELLED** in 3 mm. Gothic letters - with the wave trough on the right end

Comparison of the ‘Coat-of-Arms’, and the background shading, makes it apparent that both were produced by “Mortimer & Company”. Note the differences in the ‘unicorn’ rampant between **A** and **R**.

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